

Department of Finance  <b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>Fund: 0304a</b>  <b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Back Wages and Taxes Account		
<b><u>Legal Citation/Authority</u></b> Chapter 554 Statutes of 1999 Labor Code 2680(c)		
<b><u>Fund Classification</u></b>  <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds		<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Governmental/General Fund Special Accounts (S)
<b><u>Purpose</u></b> Pay back wages owed to garment workers, including but not limited to, workers of the unregistered contractor whose violations caused the confiscation, and for payment of taxes.		
<b><u>Administering Agency/Organization Code</u></b> Department of Industrial Relations/Org 7350		
<b><u>Major Revenue Source</u></b> Proceeds from the sale of any equipment or property per subdivision (b) of this Chapter.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Upon appropriation by the Legislature		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from Fines and Penalties. .		
<b><u>Comments/Historical Information</u></b> Fund was abolished per Government Code section 13306(b) on December 17, 2012.		